INDEX

Volume 7, Number 1 through Volume 7, Number 4 (February-November, 1978)

COLUMNS

NCGA Forum. By George J. Staubus, Feb. 78, pp. 42-43; by N. Glenn Ross, May 78, p. 53; by Relmond P. Van Daniker, Aug. 78, p. 55-56; by William W. Holder, Nov. 78, pp.30-31.

Governmental Auditing. By Lloyd F. Hara, Feb. 78, p. 40; by William E. Perry, May 78, pp. 59-60; by Clark D. Hollingsworth and Betty Jo Harker, Aug. 78, p. 29; by Richard J. Haas and Carl G. Orne, Nov. 78, pp. 32-33.

Minding the Markets. By John E. Petersen, Feb. 78, pp. 44-45; by John E. Petersen, May 78, pp. 54-56; by John E. Petersen, Aug. 78, pp. 52-53; by John E. Petersen, Nov. 78, pp. 33-35.

Book Reviews. Feb. 78, p. 41; May 78, p. 52; Aug. 78, pp. 56-57; Nov. 78, pp. 28-29.

FULL-LENGTH ARTICLES

AUDITING

The Case for the Internal Auditor in Local Government: The Eyes & Ears of Public Officials and the People. By Robert M. Atkisson and Edward P. Chait. Aug. 78, pp. 41-49.

The Office of Revenue Sharing's Cooperative Federal, State, Local and Private Enterprise Auditing Program. By T. Jack Gary, Jr., Aug. 78, pp. 34-40.

BUDGETING

The Accounting Aspects of Budgetary Reform: Can We Have Meaningful Reform Without Significant Changes in Traditional Accounting Practices? By Kenneth S. Caldwell. Aug. 78, pp. 10-17.

Allocation Criteria in Budgeting. By Joseph T. Kelley. Aug. 78, pp. 26-33.

Budget Policy: Where Does it Begin and End? By Michael J. White. Aug. 78, pp. 2-9.

Improving Budget Communications in Smaller Local Governments. By Wayne Stallings. Aug. 78, pp. 18-25.

CASH MANAGEMENT AND FORECASTING

Leasing: An Alternative Approach to Providing Government Services and Facilities. By Peter W. Schellenbach and James S. Weber. Nov. 78, pp. 23-27.

Local Government Expenditure Forecasting. By Robert M. Cramer. Nov. 78, pp. 3-9.

New System of Intergovernmental Relations: More Fiscal Relief and More Intergovernmental Intrusions. By David B. Walker. Nov. 78, pp. 17-22.

Revenue Forecasting in a Working Perspective. By Harvey H. Henderson. Nov. 78, pp. 11-15.

State-Sponsored Local Government Investment Pools. By Charles K. Coe and David B. Pinson. May 78, pp. 49-51.

DEBT ADMINISTRATION

Determining the Advantages and Disadvantages of Private Municipal Bond Guarantees. By Michael D. Joehnk and David S. Kidwell. Feb. 78, pp. 30-36.

The Interest Savings to States and Municipalities from Bank Eligibility to Underwrite all Nonindustrial Municipal Bonds. By Phillip Cagan. May 78, pp. 40-48.

FINANCIAL MANAGEMENT

Local Government Finance Reform in the United Kingdom: Its Potential Impact in the United States. By Gerald Keating. Feb. 78, pp. 37-39.

FINANCIAL REPORTING

The Certificate of Conformance in Financial Reporting Program. By Richard J. Haas. May 78, pp. 22-27.

The GAAFR Restatement Principles: An Executive Summary. By Robert J. Freeman and Donald M. Nuttall. May 78, pp. 2-13.

The Relevance of Municipal Financial Reporting to Municipal Security Decisions. By Arthur S. Boyett and Gary A. Giroux. May 78, pp. 29-35.

A Review of the MFOA Disclosure Guidelines. By Robert W. Ingram. May 78, pp. 36-39.

What Nonbusiness Organization Accounting Information Do Users Need? By Robert N. Anthony. May 78, pp. 14-21.

RETIREMENT

Accounting and Reporting for Public Employee Retirement Systems. By Anthony M. Mandolini. Feb. 78, pp. 10-16.

The Case for Direct Integration With Social Security: New York State's Coordinated Escalator Retirement Plan. By Joseph G. Metz. Feb. 78, pp. 26-29.

Disability Benefits Under Public Employee Retirement Systems. By Thomas P. Bleakney and Robert G. Maule. Feb. 78, pp. 17-25.

Evaluating the Financial Condition of Public Employee Pension Plans: Some Guidelines for the Unwary. By Bernard Jump, Jr., Feb. 78, pp. 3-9.